WHAT IS CLAIMED IS:

- 1. A polarizing element comprising:
 - a layer including liquid crystal molecules; and
 - a polarizer having a transmission axis,

wherein, the liquid crystal molecules have a chiral smectic texture of a helical configuration, the axis of the molecular helix of the helical configuration is along a direction other than a direction normal to a surface of the layer, and a direction of an orthogonal projection of the axis onto the surface of the layer is substantially at 90° with respect to the transmission axis of the polarizer.

- 2. The polarizing element of claim 1, wherein the layer has a chiral smectic C texture.
- 3. The polarizing element of claim 1, wherein the chiral smectic texture is formed by liquid crystal molecules to be fixed one of physically and by a chemical reaction.
- 4. The polarizing element of claim 2, wherein the chiral smectic texture of the helical configuration is formed by liquid crystal molecules which are fixed one of physically and by a chemical reaction.
- 5. The polarizing element of claim 1, wherein the polarizer is one

of an iodine-type polarizing plate, a dye-type polarizing plate and a polyvinylene-type polarizing plate, and the polarizer has a degree of polarization of at least 98%.

- 6. The polarizing element of claim 1, wherein the layer is formed on a transparent substrate.
- 7. The polarizing element of claim 6, wherein the transparent substrate is formed by one of a cellulose-type resin, a norbornene-type resin and a polycarbonate-type resin.
- 8. The polarizing element of claim 6, wherein the transparent substrate also serves as a protective film for the polarizer.
- 9. The polarizing element of claim 1, wherein, of natural light that is incident from the direction normal to the surface of the layer, a linearly polarized light component whose vibration direction is substantially at 90° to the orthogonal projection is transmitted and a vibration direction of a linearly polarized light component whose vibration direction is substantially parallel to the orthogonal projection is substantially altered by 90° to be transmitted.
- 10. The polarizing element of claim 1, wherein the axis forms an oblique angle of from 5° to 90° with respect to the direction normal to the surface of the layer.

11. A polarizing element comprising:

a layer including liquid crystal molecules; and

a polarizer having a transmission axis,

wherein, the liquid crystal molecules have a chiral smectic C texture of a helical configuration, the axis of the molecular helix of the helical configuration is along a direction other than a direction normal to a surface of the layer, a direction of an orthogonal projection of the axis onto the surface of the layer is substantially at 90° with respect to the transmission axis of the polarizer, and, of natural light that is incident from the direction normal to the surface of the layer, a linearly polarized light component whose vibration direction is substantially at 90° to the orthogonal projection is transmitted and a vibration direction of a linearly polarized light component whose vibration direction is substantially parallel to the orthogonal projection is substantially altered by 90° to be transmitted.

12. The polarizing element of claim 11, wherein the chiral smectic C texture is formed by liquid crystal molecules to be fixed one of physically and by a chemical reaction.